IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

FRIDAY, THE 20TH APRIL 2007 / 30TH CHAITHRA 1929

WP(C).No. 13540 of 2007(J)

PETITIONER:

M/S.JOS WOOD ARTS,
LFC ROAD KALOOR, KOCHI-682017, REPRESENTED BY ITS MANAGING PARTNER, SRI.MANUAL NERON I.J.

BY ADV. SRI.RAJU JOSEPH

RESPONDENTS:

1. THE DEPUTY COMMISSIONER (APPEALS), DEPARTMENT OF COMMERCIAL TAXES ERNAKULAM, KOCHI-15.

2. THE ASSISTANT COMMISSIONER (WORKS CONTRACT), OFFICE OF THE DEPUTY COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SHRI.M.R.SAHU.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S.SIRI JAGAN, J.

==========

W.P.(C).No.13540 of 2007

==========

Dated this the 20th day of April, 2007

J U D G M E N T

The petitioner has been assessed to sales tax in respect of certain works contracts undertaken by him for the assessment year 2000-2001. The petitioner filed Ext.P2 appeal against the assessment order along with Ext.P3 stay application. Petitioner's grievance is that although he had filed an Early Posting Petition, revenue recovery proceedings are being initiated for recovery of the disputed tax. The petitioner submits that since the incumbent holding the post of 1st respondent is on long leave and no substitute is posted, he is unable to move the stay petition also.

2. After hearing the learned counsel for the petitioner as also the learned Government Pleader, this writ petition is disposed of directing the 1st

respondent to consider and pass orders on Ext.P3 stay application as expeditiously as possible, after the incumbent rejoins duty after leave or a substitute is posted. Till disposal of Ext.P3 stay petition, further proceedings for recovery of the disputed tax, as per Ext.P1, shall be kept in abeyance.

Sd/-
sdk+ S.SIRI JAGAN, JUDGE

///True copy///

P.A. to Judge.